IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 20TH AUGUST 2007 / 29TH SRAVANA 1929

WP(C).No. 25243 of 2007(E)

PETITIONER:

M/S. ASEA BROWN BOVERI LTD.,35/280,
A, MANALEL MADATHIL, MAMANGALAM,PALARIVATTOM,
KOCHI-25,ERNAKULAM REPRESENTED BY ITS
ASST.VICE PRESIDENT MR.SANTHOSH KUMAR HEGDE.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA REPRESENTED BY
CHIEF SECRETARY,SECRETARIAT,
THIRUVANANTHAPURAM.

2. ASST. COMMISSIONER (WORKS CONTRACT)
COMMERCIAL TAX OFFICER (WCT * LT), O/O. THE
DEPUTY COMMISSIONER,COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 25243 OF 2007

Dated this the 20th day of August, 2007

JUDGMENT

This Court vide Ext.P1 judgment directed fresh assessment previously completed exparte for the years 2002-03 and 2003-04. Counsel for the petitioner submitted that fresh assessment pursuant to Ext.P1 judgment is in progress. Petitioner's grievance is that for the year 2001-02 assessment was completed on 30.10.2006 about which petitioner was unaware. It is seen from Ext.P2 assessment for the year 2001-02 that the same was completed exparte. According to the petitioner, pre-assessment notice and assessment order were not served on the petitioner, as they were sent to previous address of the petitioner. Since petitioner was given an opportunity to file objections and to have regular assessment completed for the years 2002-03 and 20003-04 vide Ext.P1, I dispose of this Writ Petition directing the second respondent to make regular assessment for the year 2001-02 following the same directions contained in Ext.P1 judgment issued for the two subsequent years. Petitioner is directed to file objections and

produce books of accounts treating Ext.P2 as a proposal for assessment and the Officer is directed to pass final orders for 2001-02 also after issuing pre-assessment notice and after hearing the petitioner within a period of six weeks from today. Petitioner will produce a copy of this judgment and file objections and produce books of accounts after taking posting date from the Officer. The recovery authorities are directed to withhold recovery proceedings for 2001-02 for six weeks from now and recovery thereafter will be based on revised orders to be issued by the Assessing Officer as directed above.

(C.N.RAMACHANDRAN NAIR)
Judge